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PART I EXTRAORDINARY

No.159

AMARAVATI, TUESDAY, MARCH 11, 2025

G.981

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX, ACT & RULES, 2017 - AMENDMENT TO G.O.Ms.No.257, REVENUE (COMMERCIAL TAXES-II) DEPARTMENT, DATED: 29.06.2017.

[G.O.Ms.No.83, Revenue (Commercial Taxes), 11th March, 2025.]

Read the following:

- The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
- 2. Notification No.17/2017 Central Tax (Rate), dated 28.06.2017.
- 3. GO.Ms.No.257, Revenue (CT-II) Department, dated 29.06.2017.
- 4. Notification No.16/2023 Central Tax (Rate), dated 19.10.2023.
- 5. G.O.Ms.No.525, Revenue (CT) Department, 08.11.2023.
- Notification No.08/2025-Central Tax (Rate), dated 16.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
- From the CCST, Ref No.REV03-12/84/2025-GST SEC CCT, dated.12.02.2025.

ORDER:

In exercise of the powers conferred by sub - section (5) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.257, Revenue (Commercial Taxes) Department, dated. 29.06.2017, namely:-

AMENDMENT

- 1. In the said notification, in the Explanation, for item (c), the following shall be substituted, namely,-
 - "specified premises" has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of G.o.Ms.No.259, Revenue(Commercial Taxes) Department, dated 29.06.2017.".
- This notification shall come into force with effect from the 1st day of April, 2025.

PEEYUSH KUMAR,

Principal Secretary to Government.

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